IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

I.T.R No.3 of 2001
Date of decision: 3.11.2006

M/S Mahavir Cotton Co., Kotkapura ...Petitioner

Versus

The Commissioner of Income-tax, Patiala ...Respondent

CORAM: HON'BLE MR.JUSTICE ADARSH KUMAR GOEL
HON'BLE MR.JUSTICE RAJESH BINDAL

Present: None for the Petitioner.
Dr.N.L.Sharda, Advocate for the Revenue.

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JUDGMENT

Following questions of law have been referred for opinion of this Court by the Income Tax Appellate Tribunal, Amritsar Bench, Amritsar arising out of its order dated 23.4.1998 passed in I.T.A.No.80/ASR/1992, in respect of the assessment year 1990-91.

> "i) Whether on the facts and in the circumstance of the case, the Tribunal was right in upholding that the book results were not verifiable as such the provisions to sub-section 145 (1) had correctly been invoked?"
>
> ii) Whether on the facts and circumstances of the case, the Tribunal was right in upholding the addition of Rs.55,335/- on account of alleged low yield of cotton by referring to two instances of higher yield and by ignoring the lower yield results of the cotton Corporation of India Ltd. and of M/S Shiv Shakti Cotton Company, Kotkapura in which the yield of cotton stood accepted by the department for assessment year 1990-91?"

On case being called out for hearing, none appears for the assessee. In the absence of any representation on behalf of the assessee, we do not consider it appropriate to go into the merits of questions of law referred.

The reference is thus returned unanswered.

(Adarsh Kumar Goel)
Judge

November 3, 2006 **(Rajesh Bindal)**
Pka **Judge**